

HONORABLE RONALD B. LEIGHTON

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

DAVID CARROLL STEPHENSON, et al,

Defendants.

Case No. C03-5712RBL

ORDER

THIS MATTER comes on before the above-entitled Court upon Defendant's Motion to Vacate Permanent Injunction pursuant to Fed. R. Civ. P. 60(b). [Dkt. #131] Having considered the entirety of the records and file herein, the Court finds and rules as follows:

On July 30, 2004 this Court entered a permanent injunction enjoining the defendant from "[o]rganizing, promoting, marketing, or selling any abusive tax shelter, plan or arrangement that incites taxpayers to attempt to violate the internal revenue laws" and to engage in any other conduct which violates I.R.C. §§6700-01. Continuously throughout this litigation and in his criminal case, *United States v. David Carroll Stephenson*, CR05-5158RBL, Stephenson raised the same frivolous arguments that he raises here by way of a motion under Fed. R. Civ. P. 60(b)(4), *i.e.*, that this judgment is void because the Court lacks jurisdiction. The Court has on many occasions rejected these and similar arguments and it does so again.

1 Defendant's Motion to Vacate Permanent Injunction [Dkt. #131] is **DENIED**. The Court will not
2 entertain any motions for reconsideration of this Order nor will the Court accept nor docket any further filings
3 by Stephenson, or anyone purporting to act on his behalf, in this long since closed case.

4 **IT IS SO ORDERED.**

5 Dated this 22nd day of September, 2008.

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8 RONALD B. LEIGHTON
9 UNITED STATES DISTRICT JUDGE
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